IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 25TH MAY 2007 / 4TH JYAISHTA 1929

WP(C).No. 15160 of 2007(D)

PETITIONER:

M/S.MOON CHEMICALS,
NADUVILAKKARA, THEVALAKKARA, KOLLAM,
REP. BY ITS MANAGER-S.MARAN.

BY ADV. SRI.S.SANTHOSH KUMAR

RESPONDENTS:
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1. **THE DEPUTY COMMISSIONER,**
   COMMERCIAL TAXES, KOLLAM.

2. **THE SALES TAX OFFICER ON DEPUTATION,**
   SPECIAL CIRCLE, KOLLAM.

3. **THE DEPUTY TAHSILDAR (RR),**
   KARUNAGAPPALLY, KOLLAM.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON ON 25/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.15160/2007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE ORDER DT.29.11.05.

EXT.P2:- COPY OF THE REVISION PETITION DT.7.2.06 SUBMITTED BEFORE THE 1ST RESPONDENT.

EXT.P3:- COPY OF THE APPLICATION DT.7.2.06 FILED BY THE PETITIONER.

EXT.P4:- COPY OF THE R.R.DEMAND NOTICE NO.B2-11526/06 DT.30.6.06 ISSUED BY THE 3RD RESPONDENT.

EXT.P5:- COPY OF THE INTERIM ORDER DT.22.2.07 IN WP(C) NO.5945/07

EXT.P6:- COPY OF THE ORDER DT.25.4.07 OF 1ST RESPONDENT.

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K.BALAKRISHNAN NAIR,J.

WP(C)NO.15160 OF 2007-D

Judgment

The petitioner challenges Ext.P6 order, by which, Ext.P3 application for stay of Ext.P1 order of penalty was disposed of. It has been directed to pay 50% of the penalty amount imposed under Ext.P1. The petitioner submits, the Form 18 declaration furnished by it under Section 5(3) of the KGST Act has been discarded and as a result, the penalty happened to be issued. According to the petitioner, it has rightly submitted the Form 18 declaration and there is a fair chance of success in the revision, pending before the first revisional authority. So, it prays for stay on more liberal terms.

2. I heard the learned Government Pleader appearing for the respondents also. Having regard to the facts of the case, the petitioner is directed to pay 25% of the amount payable as per Ext.P1 and also furnish security for the balance amount, to the satisfaction of the 2nd respondent within one month from today. In that event, the recovery pursuant to Ext.P1 shall be kept in abeyance till the disposal of Ext.P2 revision. The 1st respondent is directed to dispose of Ext.P2 expeditiously. The petitioner shall co-operate with the 1st respondent for early disposal of the said revision.

The Writ Petition is disposed of as above.

25.05.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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